

EXHIBIT 3

Liquidation Analysis

Cabrini Medical Center
Liquidation Analysis-Chapter 7 Liquidation Scenarios
\$ 000's

				CHAPTER 7 SCENARIOS		
		Estimated Value as of	\$ Amount (000's)	Low	Mid	High
a.	Cash					
	Operating account	12/1/2010	\$ 526	\$ 526	\$ 526	\$ 526
	Severance account	12/1/2010	87	87	87	87
	Post sale account	12/1/2010	28,899	28,899	28,899	28,899
	Escrow- Sun Life	12/1/2010	1,100	1,100	1,100	1,100
				30,612	30,612	30,612
b.	Accounts receivable	12/1/2010	1,100	-	550	1,100
				0%	50%	100%
	Net Recovery before Chapter 7 Trustee Fees and expenses			30,612	31,162	31,712
c.	Chapter 7 Trustee Fees (3% max over \$1MM)	12/1/2010		(942)	(958)	(975)
d.	Chapter 7 Trustee-Professional fees/expenses Windown	12/1/2010		(500)	(250)	(100)
e.	December	12/1/2010		(10)	(10)	(10)
e.	January (includes UST fees)	12/1/2010		(40)	(40)	(40)
e.	February	12/1/2010		(10)	(10)	(10)
e.	March	12/1/2010		(10)	(10)	(10)
e.	UST fees (end of case)	12/1/2010		(20)	(20)	(20)
	Net Available to Secured Creditors			29,080	29,864	30,547
	Amount owed to Secured Creditors:					
f.	Sun Life Premium Claim	12/1/2010	(1,760)	(1,760)	(1,760)	(1,760)
f.	MSSH	12/1/2010	(6,562)	(6,562)	(6,562)	(6,562)
	Net Available to remaining Administrative Claims			20,758	21,542	22,225
g.	Amounts owed for estimated administrative claims:					
	Estimated professional fees to be incurred subsequent to 11/30	12/1/2010		(150)	(100)	(50)
	Professional fees actual through 10/31, estimated to 11/30	12/1/2010	(600)	(600)	(600)	(600)
	Accounts payable	12/1/2010	(212)	(212)	(212)	(212)
	Lease termination	12/1/2010	(100)	(100)	(100)	(100)
	Net Available for Priority Unsecured			19,696	20,530	21,263
h.	Priority Unsecured- Pre-Petition Taxes and Employee Claims	12/1/2010	(3,394)	(3,394)	(3,394)	(3,394)
	Available Settlement Cash			16,302	17,136	17,869
	MSSH- Subordinated Secured Claim (40.385%)			(2,815)	(3,152)	(3,448)
	Net Available for General Unsecured Claims			\$ 13,487	\$ 13,984	\$ 14,421
	Estimated General Unsecured Claims			\$ 80,000	\$ 70,000	\$ 60,000
				16.9%	20.0%	24.0%

Chapter 7 Liquidation Assumptions:

- Cash in bank and store depository amounts
- Estimated refunds from Medicare audits
- Chapter 7 Trustee fees per Statute calculation
- Estimated fees and expenses of the Chapter 7 Trustee and its professionals, to manage and windown estate
- Estimated windown costs Cabrini personnel
- Amounts owed MSSH and Sun Life
- Estimated and unpaid administrative expenses
- Estimated unpaid pre-petition priority taxes, customer and employee claims, per claims register provided by Debtor